

Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 19 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.



If your gross income was \$3,200 or more, you usually cannot be claimed as a dependent unless you were a qualifying child (a) under age 19 at the end of 2005, (b) under age 24 at the end of 2005 and a student, or (c) any age and permanently and totally disabled.

Single dependents. Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
- Your **unearned income** was over \$800.
 - Your **earned income** was over \$5,000.
 - Your **gross income** was more than the **larger** of—
 - \$800, or
 - Your earned income (up to \$4,750) plus \$250.
- ☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$2,050 (\$3,300 if 65 or older **and** blind).
 - Your earned income was over \$6,250 (\$7,500 if 65 or older **and** blind).
 - Your gross income was more than—

The larger of:	Plus	This amount:
<ul style="list-style-type: none"> • \$800, or • Your earned income (up to \$4,750) plus \$250 	}	\$1,250 (\$2,500 if 65 or older and blind)

Married dependents. Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over \$800.
 - Your earned income was over \$5,000.
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the **larger** of—
 - \$800, or
 - Your earned income (up to \$4,750) plus \$250.
- ☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$1,800 (\$2,800 if 65 or older **and** blind).
 - Your earned income was over \$6,000 (\$7,000 if 65 or older **and** blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than—

The larger of:	Plus	This amount:
<ul style="list-style-type: none"> • \$800, or • Your earned income (up to \$4,750) plus \$250 	}	\$1,000 (\$2,000 if 65 or older and blind)